

Form F-66 (IA-2) (5-8-2013)				
<div>STATE OF IOWA</div> <div>2013</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2013</div> <div>CITY OF OELWEIN, IOWA</div> <div>DUE: December 1, 2013</div>		<div>16203300800000</div> <div>{enter title}</div> <div>{enter address}</div> <div>{enter city, IA zip code}</div> <div>(Please correct any error in name, address, and ZIP Code)</div>		
WHEN COMPLETED, PLEASE RETURN TO	Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.		
ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	2,225,651		2,225,651	2,168,584
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	2,225,651		2,225,651	2,168,584
Delinquent property taxes	0		0	
TIF revenues	92,163		92,163	77,688
Other city taxes	975,105	0	975,105	1,072,414
Licenses and permits	86,826	0	86,826	102,120
Use of money and property	282,924	11,900	294,824	273,566
Intergovernmental	1,542,206	447,343	1,989,549	2,372,603
Charges for fees and service	147,190	2,904,335	3,051,525	3,250,405
Special assessments	78,337	0	78,337	77,230
Miscellaneous	407,859	131,237	539,096	418,134
Other financing sources	1,420,716	1,720,003	3,140,719	3,394,725
Total revenues and other sources	7,258,977	5,214,818	12,473,795	13,207,469
Expenditures and Other Financing Uses				
Public safety	1,990,153	0	1,990,153	1,994,665
Public works	753,365	0	753,365	852,502
Health and social services	41,012	0	41,012	45,000
Culture and recreation	765,827	0	765,827	875,718
Community and economic development	868,849	0	868,849	1,434,353
General government	342,309	0	342,309	490,820
Debt service	601,358	0	601,358	601,608
Capital projects	458,588	0	458,588	1,727,367
Total governmental activities expenditures	5,821,461	0	5,821,461	8,022,033
Business type activities	0	3,779,695	3,779,695	4,391,417
Total ALL expenditures	5,821,461	3,779,695	9,601,156	12,413,450
Other financing uses, including transfers out	1,423,363	962,600	2,385,963	2,482,725
Total ALL expenditures/And other financing uses	7,244,824	4,742,295	11,987,119	14,896,175
Excess revenues and other sources over (Under) Expenditures/And other financing uses	14,153	472,523	486,676	-1,688,706
Beginning fund balance July 1, 2012	3,629,180	1,405,562	5,034,742	3,778,538
Ending fund balance June 30, 2013	3,643,333	1,878,085	5,521,418	2,089,832
Note - These balances do not include \$ held in non-budgeted internal service funds; \$ held in Pension Trust Funds; \$ held in Private Purpose Trust funds and \$ held in agency funds which were not budgeted and are not available for city operations.				
Indebtedness at June 30, 2013	Amount - Omit cents	Indebtedness at June 30, 2013	Amount - Omit cents	
General obligation debt	\$ 3,840,000	Other long-term debt	\$ 467,515	
Revenue debt	\$ 8,312,669	Short-term debt	\$ 0	
TIF Revenue debt	\$ 0	General obligation debt limit	\$ 10,335,892	
CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk		Date Published/Posted	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk Jamie Letzring	Telephone →	Area Code 319	Number 283-5440	Extension
Signature of Mayor or other City official (Name and Title)			Date signed Dec. 18, 2013	

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013			CITY OF OELWEIN			<div><input type="checkbox"/> GAAP</div> <div><input checked="" type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by placing an X in the appropriate box on this sheet ONLY</div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	1,007,413	955,848		262,390			2,225,651			2,225,651	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	1,007,413	955,848		262,390	0	0	2,225,651		T01	2,225,651	4
5	Delinquent property taxes							0		T01	0	5
6	Total property tax	1,007,413	955,848		262,390	0	0	2,225,651			2,225,651	6
7	TIF revenues			92,163				92,163		T01	92,163	7
	Other city taxes											
8	Utility tax replacement excise taxes							0		T15	0	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)		461,675					461,675		T15	461,675	9
10	Parimutuel wager tax							0		C30	0	10
11	Gaming wager tax							0		C30	0	11
12	Mobile home tax							0		T19	0	12
13	Hotel/motel tax		37,696					37,696		T19	37,696	13
14	Other local option taxes		475,734					475,734		T09	475,734	14
15	TOTAL OTHER CITY TAXES	0	975,105	0	0	0	0	975,105	0		975,105	15
16	Section B - LICENSES AND PERMITS	86,826						86,826		T29	86,826	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	3,176	13,602		1,862	4,586		23,226	11,900	U20	35,126	18
19	Rents and royalties	75,975				183,723		259,698		U40	259,698	19
20	Other miscellaneous use of money and property							0		U20	0	20
21								0			0	21
22	TOTAL USE OF MONEY AND PROPERTY	79,151	13,602	0	1,862	188,309	0	282,924	11,900		294,824	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants	24,950	385,410			142,272		552,632	447,343	B89	999,975	27
28	Community development block grants							0		B50	0	28
29	Housing and urban development							0		B50	0	29
30	Public assistance grants							0		B79	0	30
31	Payment in lieu of taxes							0		B30	0	31
32								0			0	32
33	Total Federal grants and reimbursements	24,950	385,410	0	0	142,272	0	552,632	447,343		999,975	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF OELWEIN			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		616,316					616,316		C46	616,316	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	2,551	98,838					101,389		C89	101,389	49
50	Iowa Department of Transportation					218,946		218,946		C89	218,946	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Department of Economic Development							0		C89	0	52
53	CEBA grants							0		C89	0	53
54								0		C89	0	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	2,551	715,154	0	0	218,946	0	936,651	0		936,651	60
61												61
62	Local grants and reimbursements											62
63	County contributions							0			0	63
64	Library service	22,997						22,997		D89	22,997	64
65	Township contributions							0		D89	0	65
66	Fire/EMT service	26,704						26,704		D89	26,704	66
67	Crossing Guard Reimbursement	3,222						3,222		D89	3,222	67
68								0			0	68
69								0			0	69
70	Total local grants and reimbursements	52,923	0	0	0	0	0	52,923	0		52,923	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	80,424	1,100,564	0	0	361,218	0	1,542,206	447,343		1,989,549	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	939,049	A91	939,049	73
74	Sewer							0	1,446,876	A8Ø	1,446,876	74
75	Electric							0		A92	0	75
76	Gas							0	145,467	A93	145,467	76
77	Parking							0		A6Ø	0	77
78	Airport							0		AØ1	0	78
79	Landfill/garbage							0	292,290	A81	292,290	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF OELWEIN			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV	56,248						56,248		T15	56,248	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0		A80	0	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees	14,769						14,769		A89	14,769	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges	4,468						4,468		A44	4,468	94
95	Housing and urban renewal charges							0		A5Ø	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges							0		A03	0	98
99	Library charges	479						479		A89	479	99
100	Park, recreation, and cultural charges	52,968						52,968	80,653	A61	133,621	100
101	Animal control charges							0		A89	0	101
102	Other charges - <i>Specify</i>							0			0	102
103	Inspection	18,258						18,258			18,258	103
104	TOTAL CHARGES FOR SERVICE	147,190	0	0	0	0	0	147,190	2,904,335		3,051,525	104
105												105
106	Section F - SPECIAL ASSESSMENTS				78,337			78,337		U01	78,337	106
107	Section G - MISCELLANEOUS											107
108	Contributions	30,046	9,220					39,266	100	U99	39,366	108
109	Deposits and sales/fuel tax refunds							0	41,663	U99	41,663	109
110	Sale of property and merchandise	20,239					4,928	25,167	4,553	U11	29,720	110
111	Fines	17,133	5,234					22,367		U30	22,367	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - <i>Specify</i>							0			0	113
114	Flex Spending		41,010					41,010			41,010	114
115	Misc	6,200	1,250					7,450	11,065		18,515	115
116	Insurance	13,972						13,972			13,972	116
117	Reimbursements	7,565	5,943			239,281		252,789			252,789	117
118	Forfeitures		5,838					5,838			5,838	118
119	Sales Tax							0	73,856		73,856	119
120	TOTAL MISCELLANEOUS	95,155	68,495	0	0	239,281	4,928	407,859	131,237		539,096	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF OELWEIN					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	1,496,159	3,113,614	92,163	342,589	788,808	4,928	5,838,261	3,494,815		9,333,076	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt <i>(Excluding TIF internal borrowing)</i>							0	754,756	NR	754,756	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	<i>Regular transfers in and interfund loans</i>	706,749	10,115		346,949	334,599		1,398,412	965,247		2,363,659	127
128	<i>Internal TIF loans and transfers in</i>	22,270	34					22,304			22,304	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	729,019	10,149	0	346,949	334,599	0	1,420,716	1,720,003		3,140,719	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	2,225,178	3,123,763	92,163	689,538	1,123,407	4,928	7,258,977	5,214,818		12,473,795	132
133												133
134	Beginning fund balance July 1, 2012	254,792	1,976,053		221,254	910,991	266,090	3,629,180	1,405,562		5,034,742	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES <i>(Sum of lines 132 and 134)</i>	2,479,970	5,099,816	92,163	910,792	2,034,398	271,018	10,888,157	6,620,380		17,508,537	136
137												137
138												138
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013			CITY OF OELWEIN			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	757,393	971,428					1,728,821		E62	1,728,821	2
3	Purchase of land and equipment	69,613						69,613		G62	69,613	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	117,317						117,317		E24	117,317	13
14	Purchase of land and equipment	7,666						7,666		G24	7,666	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation	6,872	8,764					15,636		E66	15,636	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation							0		E32	0	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation	37,486		13,614				51,100		E89	51,100	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	996,347	980,192	13,614	0	0	0	1,990,153			1,990,153	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF OELWEIN			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	15,087	392,194					407,281		E44	407,281	42
43	Purchase of land and equipment		44,974					44,974		G44	44,974	43
44	Construction		76,047					76,047		F44	76,047	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation							0		E44	0	48
49	Traffic control safety — Current operation	5,663						5,663		E44	5,663	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation							0		E44	0	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation	47,712						47,712		E01	47,712	59
60	Purchase of land and equipment	1,072						1,072		G01	1,072	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation	1,996	168,620					170,616		E89	170,616	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	71,530	681,835	0	0	0	0	753,365			753,365	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF OELWEIN			<div> <input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS </div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation		41,012					41,012		E79	41,012	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	41,012	0	0	0	0	41,012			41,012	103
104												104
105												105
106												106
107												107
108												108
109												109
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111												111
112												112
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120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF OELWEIN			<div> <input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS </div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	220,521	12,958					233,479		E52	233,479	122
123	Purchase of land and equipment	4,909						4,909		G52	4,909	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	160,443						160,443		E61	160,443	127
128	Purchase of land and equipment	18,491						18,491		G61	18,491	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	143,876						143,876		E61	143,876	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	61,881						61,881		E03	61,881	133
134	Purchase of land and equipment	10,878						10,878		G03	10,878	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation	90	131,780					131,870		E61	131,870	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	621,089	144,738	0	0	0	0	765,827			765,827	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation		110,547	56,245		568,846		735,638		E89	735,638	143
144	Purchase of land and equipment		26,649					26,649		G89	26,649	144
145	Housing and urban renewal — Current operation					104,055		104,055		E50	104,055	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation		2,507					2,507		E89	2,507	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	0	139,703	56,245	0	672,901	0	868,849			868,849	154
155	<div> TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other" </div>											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF OELWEIN			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	23,720						23,720		E29	23,720	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	208,488	72,810					281,298		E23	281,298	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation	2,675						2,675		E89	2,675	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	21,947						21,947		E25	21,947	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	9,329						9,329		E31	9,329	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation	3,340						3,340		E89	3,340	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	269,499	72,810	0	0	0	0	342,309			342,309	176
177	Section G — DEBT SERVICE							0			0	177
178	2011 Bonds				384,533			384,533			384,533	178
179	2010 Bonds				130,250			130,250			130,250	179
180	2009 Bonds				86,575			86,575			86,575	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	601,358	0	0	601,358			601,358	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Housing	984	256			115,472		116,712			116,712	184
185	Streets					238,477		238,477			238,477	185
186	Airport & Pool					103,399		103,399			103,399	186
187	Subtotal Regular Capital Projects	984	256	0	0	457,348	0	458,588			458,588	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	984	256	0	0	457,348	0	458,588			458,588	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	1,959,449	2,060,546	69,859	601,358	1,130,249	0	5,821,461			5,821,461	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF OELWEIN			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								610,340	E91	610,340	198
199	Purchase of land and equipment								96,960	G91	96,960	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								506,938	E80	506,938	201
202	Purchase of land and equipment								17,897	G80	17,897	202
203	Construction								53,180	F80	53,180	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation									E81	0	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF OELWEIN					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation								529,259	E89	529,259	238
239	Purchase of land and equipment								2,991	G89	2,991	239
240	Construction								1,099,977	F89	1,099,977	240
241												241
242	Enterprise Debt Service								862,153		862,153	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — <i>Specify</i>											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								3,779,695		3,779,695	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	1,959,449	2,060,546	69,859	601,358	1,130,249	0	5,821,461	3,779,695		9,601,156	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out		1,239,909		78,338	82,812		1,401,059	962,600		2,363,659	255
256	Internal TIF loans/repayments and transfers out			22,304				22,304			22,304	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	0	1,239,909	22,304	78,338	82,812	0	1,423,363	962,600		2,385,963	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	1,959,449	3,300,455	92,163	679,696	1,213,061	0	7,244,824	4,742,295		11,987,119	259
260												260
261	Ending fund balance June 30, 2013:											261
262	Governmental:											262
263	Nonspendable						271,018	271,018			271,018	263
264	Restricted		1,765,633		231,096	821,337		2,818,066			2,818,066	264
265	Committed							0			0	265
266	Assigned							0			0	266
267	Unassigned	520,521						520,521			520,521	267
268	Total Governmental	520,521	1,765,633	0	231,096	821,337	271,018	3,609,605			3,609,605	268
269	Proprietary								1,878,085		1,878,085	269
270	Total ending fund balance June 30, 2013	520,521	1,799,361	0	231,096	821,337	271,018	3,643,333	1,878,085		5,521,418	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	2,479,970	5,099,816	92,163	910,792	2,034,398	271,018	10,888,157	6,620,380		17,508,537	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF OELWEIN

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$	Highways.....	L44 \$
Health.....	M32	All other.....	L89 \$
Highways.....	M44		
Transit subsidies.....	M94		
Libraries.....	M52		
Police protection.....	M62		
Sewerage.....	M80		
Sanitation.....	M81		
All other.....	M89 \$ \$		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

		Amount - Omit cents	
	Z00 \$	2,068,701	

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2012 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2013				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 1,252,400	29U \$ 39,513	39U \$ 93,000	49U \$	49U \$	49U \$ 1,198,913	49U \$	I91 \$ 38,097
2. Sewer utility	19U 6,794,000	29U 754,756	39U 435,000	49U	49U	49U 7,113,756	49U	I89 210,598
3. Electric utility	19U	29U	39U	49U	49U	49U		I92
4. Gas utility	19U	29U	39U	49U	49U	49U		I93
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94
6. Industrial Revenue	19T	24T	34T		44T	44T		I89
7. Mortgage revenue	19T	24T	34T		44T	44T		I89
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89
10. GO CORP PURP/REFD	19U 1,080,000	29U	39U 50,000	49U 1,030,000	49U	49U	49U	I89 36,075
11. GO CORP PURP/REFD	19U 365,000	29U	39U 120,000	49U 245,000	49U	49U	49U	I89 9,750
12. GO CORP PURP/REFD	19U 2,885,000	29U	39U 320,000	49U 2,565,000	49U	49U	49U	I89 64,283
13. IRP-USDA	19U 483,737	29U	39U 16,222	49U	49U	49U	49U 467,515	I89 4,963
14.	19U	29U	39U	49U	49U	49U	49U	I89
Total long-term debt	12,860,137	794,269	1,034,222	3,840,000	0	8,312,669	467,515	363,766

B. Short-term debt

	Amount - Omit cents	
Outstanding as of JULY 1, 2012	61V \$	18,115
Outstanding as of JUNE 30, 2013	64V \$	

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY

Actual valuation -- January 1, 2011

	Amount - Omit cents		
\$	206,717,832	x .05 = \$	10,335,892

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2013

Type of asset	Amount - Omit cents					Total (e)
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)		
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude <i>value of real property</i> .	W01	W31	W61			
	\$	\$		5,521,418	5,521,418	

REMARKS

V98